Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXI] Trivandrum, Thursday, 11th March 1976 / 21st Phalguna 1897 [No. 154

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. No. MS. 27/76/TD. *Dated, Trivandrum, 11th March 1976.*

S. R. O. No. 299/76.—In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make an exemption in respect of the tax payable under the said Act, by the State Trading Corporation of India in regard to their turnover relating to the purchase of rubber within the State, for export outside the territory of India.

By order of the Governor,
J. S. JESUDHASAN,
Secretary to Government.

Explanatory Note

(This does not form a part of the notification, but is intended to indicate the general purport).

The Government consider that the State Trading Corporation of India should be exempted from sales-tax on the quantity of rubber purchased by the Corporation within the State for export. The notification is intended to achieve the above object.

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Vol. XXI] Trivandrum, Thursday, 11th March 1976 / 21st Phalguna 1897 [No. 153

GOVERNMENT OF KERALA

Taxes (A) Department

NOTIFICATION

G. O. Rt. 222/76/TD. *Dated, Trivandrum, 10th March 1976.*

S. R. O. No. 298/76.—In exercise of the powers conferred by section 18 A and 29 of the Abkari Act, I of 1077, the Government of Kerala hereby make the following amendments to the Kerala Abkari Shops (Disposal in Auction) Rules, 1974, namely:—

AMENDMENTS

In the said rules,—

(1) in clause (k) of rule 2, for the words "within the local limits", the words "within or outside the local limits" shall be substituted;

(2) in rule 5,—

(i) in sub-rule (21), for the opening paragraph, the following shall be substituted, namely:—

"Sub-shops may be sanctioned by the Assistant Excise Commissioner within the scheduled limits of an abkari shop (toddy or arrack) or in any adjacent place outside such limits if such place is not within the limits of any other such shop, on individual applications from the licensees on the following terms and conditions and such other additional conditions as may be prescribed by the Excise Commissioner from time to time";

(ii) the proviso shall be omitted;

(iii) after sub-rule (21), the following sub-rule shall be inserted, namely:—

"(22) Any dispute regarding the location of a sub-shop or the right to get a licence for a sub-shop shall be referred to the Deputy Commissioner for decision and the Deputy Commissioner shall decide the dispute having regard to the proximity of the scheduled limits of the abkari shops (toddy or arrack) of the licensee to whom sanction to run the sub-shop is given or of any other licensee and the conditions and restrictions specified in these rules";

(3) in rule 6,—

(i) to sub-rule (1), the following proviso shall be added, namely:—

"Provided that nothing in this sub-rule shall apply to the sale or possession of toddy or arrack in any toddy or arrack sub-shop";

(ii) in sub-rule (2), after the words "arrack or foreign liquor shop", the brackets and words "(other than a toddy or arrack sub-shop" shall be inserted.

By order of the Governor,

J. S. JESUDHASAN,
Secretary to Government.

Explanatory Note

(This does not form part of the amendment).

As per the existing provisions, the maximum number of sub-shops that can be allowed for an arrack shops is only Two. (Four in 'hilly areas' at the discretion of the Excise Commissioner). It is necessary to delegate powers to Assistant Excise Commissioner to sanction sub-shops. The amendment is to achieve the above object.

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